



Health
Budgets &
Financial
Policy

Financial Statements & Accounting Data

TMA Office of the Chief Financial Officer (OCFO)
Management Control & Financial Studies Division



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Outline

- Financial Statement Reporting Requirement
- Legacy Accounting Systems
- Medical Accounts Receivable (A/R)



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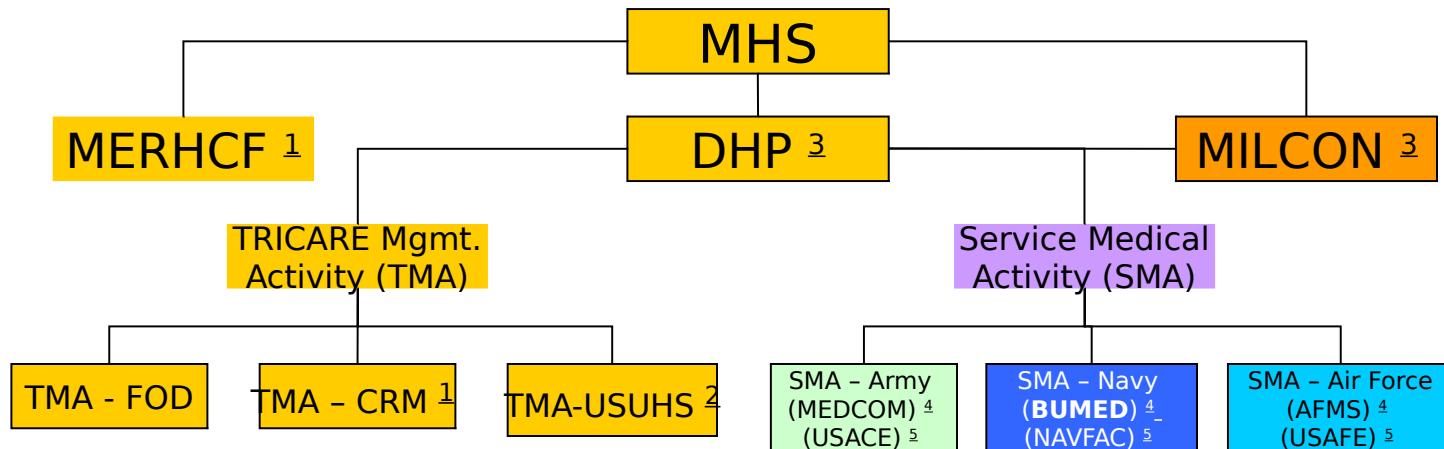
Fiscal Management Requirements

- CFO Act of 1990: Integrated Financial Management (FM) systems supporting DoD accounting needs are key to effective financial management
- Federal Financial Management Improvement Act (FFMIA) of 1996: **ALL** Federal agencies to comply
 - Implement/maintain systems that meet Federal FM system requirements (Joint Financial Management Improvement Program (JFMIP))
 - Support Federal accounting standards (Federal Accounting Standards Advisory Board (FASAB))
 - Apply US Standard General Ledger (USSGL) at the transaction level



Financial Statements

MHS Financial Statement Reporting Entities (FSREs)



(1) Under Audit

(2) All Proprietary Statements

Validation Through Examination In Process

(3) Includes American Recovery and Reinvestment Act (ARRA) Funding

(4) Executes DHP Funds

(5) Executes MILCON Funds

MERHCF: Medicare-Eligible Retiree Health Care Fund

DHP: Defense Health Program Appropriation

MILCON: Military Construction Appropriation

FOD: Financial Operations Division

CRM: Contract Resource Management

USUHS: Uniformed Services University

MEDCOM: Army Medical Command

BUMED: Navy Bureau of Medicine and Surgery

AFMS: Air Force Medical Service

USACE: U.S. Army Corps of Engineers

NAVFAC: Naval Facilities Engineering Command

USAFE: U.S. Air Forces in Europe



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FSRE Legacy Enterprise Business Rules Command Control

TMA	WAAS	DAI	TMA	TMA
USUHS	CUFS	DAI	USUHS	USUHS
Army	STANFINS	GFEBS	Army	Army
Navy	STARS-FL	Navy ERP	Navy	Navy
Air Force	GAFS-R	DEAMS	Air Force	Air Force



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Accounting System Acronyms

CUFS - College and University Financial System

DAI - Defense Agency Initiative

DEAMS - Defense Enterprise Accounting and Management System

FSRE - Financial Statement Reporting Entities

GAFS-R - General Accounting Financial System - Revised

GFEBS - General Fund Enterprise Business System

STANFINS - Standard Army Finance Information System

STARS-FL - Standard Accounting and Reporting System - Field Level

TMA - TRICARE Management Activity

USUHS - Uniformed Services University of the Health Sciences

WAAS - Washington Headquarters Services (WHS) Allotment Accounting System



Fiscal Management Requirements

- Office of Management & Budget (OMB)
 - Use commercial off-the-shelf (COTS) JFMIP-certified software for replacement of core FM systems (OMB Circular A-127)
- New Service FM COTS are JFMIP-certified
 - Army – General Fund Enterprise Business System (GFEBS)
 - SAP COTS
 - Navy – Navy Enterprise Resource Planning (ERP)
 - Oracle COTS
 - Air Force – Defense Enterprise Accounting and Management System (DEAMS)
 - Oracle COTS



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What is SFIS?

- Standard Financial Information Structure (SFIS)
 - A comprehensive, standard “business language” that defines financial information that supports all DoD-wide budget, cost/performance management, and external reporting requirements
 - SFIS is NOT an IT system
 - http://comptroller.defense.gov/fmr/01/01_04.pdf



Financial Statements

FSRE Structure Challenges

- **TMA** clear chain of command and organizational structure
- **MERHCF** actuarial and accounting information
- **SMA** components have two lines of authority (command and control, and finance business rules) vs dollar flow. Face issues related to MILDEP priorities vs fund flow priorities: financial impact, accounting system, financial business rules



Financial Statements

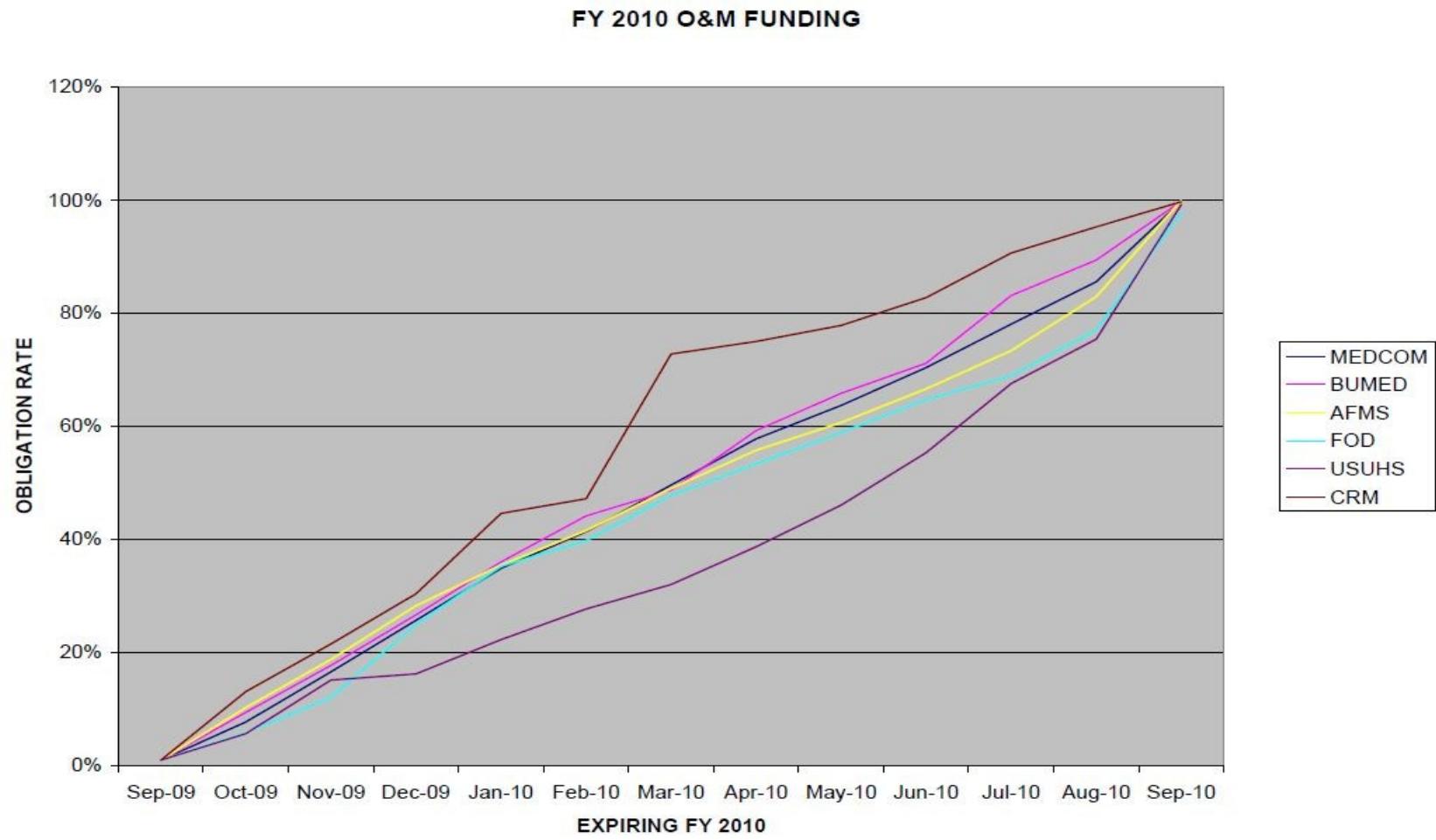
FSRE Structure Challenges (continued)

- Solution: single accounting system with common business rules and chain of command simplifies, streamlines the financial statement, financial reporting, financial performance reporting



Budget Execution - O&M As of 30 September 2010

Health





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Budget Execution Performance-O&M As of 30 September 2010

FY 2010 FUNDS - O&M	RESOURCES	OBLIGATIONS	%	AVAILABLE	OUTLAYS	UNPAID	%
SMA - ARMY (MEDCOM) 1881	7,828,239,161	7,815,973,301	100%	12,265,860	5,950,371,213	1,865,602,088	24%
SMA - NAVY (BUMED) 1882	3,666,076,265	3,659,580,179	100%	6,496,086	2,519,811,010	1,139,769,169	31%
SMA - AIR FORCE (AFMS) 1883	2,978,072,058	2,976,099,255	100%	1,972,803	2,068,593,770	907,505,485	30%
TMA - FOD 1884	1,405,135,452	1,374,745,637	98%	30,389,815	684,775,560	689,970,077	50%
TMA - USUHS 1885	210,777,505	209,100,808	99%	1,676,697	109,446,888	99,653,920	48%
TMA - CRM 1889	14,858,534,457	14,818,970,133	100%	39,564,324	14,019,988,383	798,981,750	5%
TOTALS - DHP	30,946,834,898	30,854,469,313	100%	92,365,585	25,352,986,824	5,501,482,489	18%

FY 2009 FUNDS - O&M	RESOURCES	OBLIGATIONS	%	UNAVAILABLE	OUTLAYS	UNPAID	%
SMA - ARMY (MEDCOM) 1881	7,197,275,130	7,170,362,488	100%	26,912,642	6,781,791,715	388,570,773	5%
SMA - NAVY (BUMED) 1882	3,679,215,966	3,660,943,990	100%	18,271,976	3,410,125,772	250,818,218	7%
SMA - AIR FORCE (AFMS) 1883	2,953,266,465	2,927,451,749	99%	25,814,716	2,748,055,211	179,396,538	6%
TMA - FOD 1884	1,267,111,406	1,265,600,733	100%	1,510,673	1,151,174,564	114,426,169	9%
TMA - USUHS 1885	145,314,056	145,030,906	100%	283,150	128,726,194	16,304,712	11%
TMA - CRM 1889	13,756,035,988	13,726,178,289	100%	29,857,699	13,522,738,994	203,439,295	1%
TOTALS - DHP	28,998,219,011	28,895,568,155	100%	102,650,856	27,742,612,450	1,152,955,705	4%

FY 2008 FUNDS - O&M	RESOURCES	OBLIGATIONS	%	UNAVAILABLE	OUTLAYS	UNPAID	%
SMA - ARMY (MEDCOM) 1881	6,450,746,051	6,423,617,745	100%	27,128,306	6,264,315,884	159,301,861	2%
SMA - NAVY (BUMED) 1882	3,316,159,896	3,299,370,773	99%	16,789,123	3,211,107,558	88,263,215	3%
SMA - AIR FORCE (AFMS) 1883	2,864,548,470	2,835,424,797	99%	29,123,673	2,756,014,316	79,410,481	3%
TMA - FOD 1884	1,130,867,855	1,129,726,833	100%	1,141,022	1,095,083,729	34,643,104	3%
TMA - USUHS 1885	160,592,974	159,708,121	99%	884,853	145,885,928	13,822,193	9%
TMA - CRM 1889	12,247,028,015	12,226,639,815	100%	20,388,200	12,156,185,189	70,454,626	1%
TOTALS - DHP	26,169,943,261	26,074,488,084	100%	95,455,177	25,628,592,604	445,895,480	2%



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Budget Execution Performance-O&M As of 30 September 2010

FY 2007 FUNDS - O&M	RESOURCES	OBLIGATIONS	%	UNAVAILABLE	OUTLAYS	UNPAID	%
SMA - ARMY (MEDCOM) 1881	6,016,674,184	5,987,634,564	100%	29,039,620	5,908,996,878	78,637,686	1%
SMA - NAVY (BUMED) 1882	3,266,004,298	3,213,243,137	98%	52,761,161	3,161,291,119	51,952,018	2%
SMA - AIR FORCE (AFMS) 1883	2,887,767,573	2,842,012,355	98%	45,755,218	2,794,888,446	47,123,909	2%
TMA - FOD 1884	1,099,744,817	1,091,572,146	99%	8,172,671	1,064,185,233	27,386,913	3%
TMA - USUHS 1885	149,536,852	148,752,518	99%	784,334	142,243,523	6,508,995	4%
TMA - CRM 1889	11,071,344,589	11,061,395,786	100%	9,948,803	11,045,094,818	16,300,968	0%
TOTALS - DHP	24,491,072,313	24,344,610,506	99%	146,461,807	24,116,700,017	227,910,489	1%

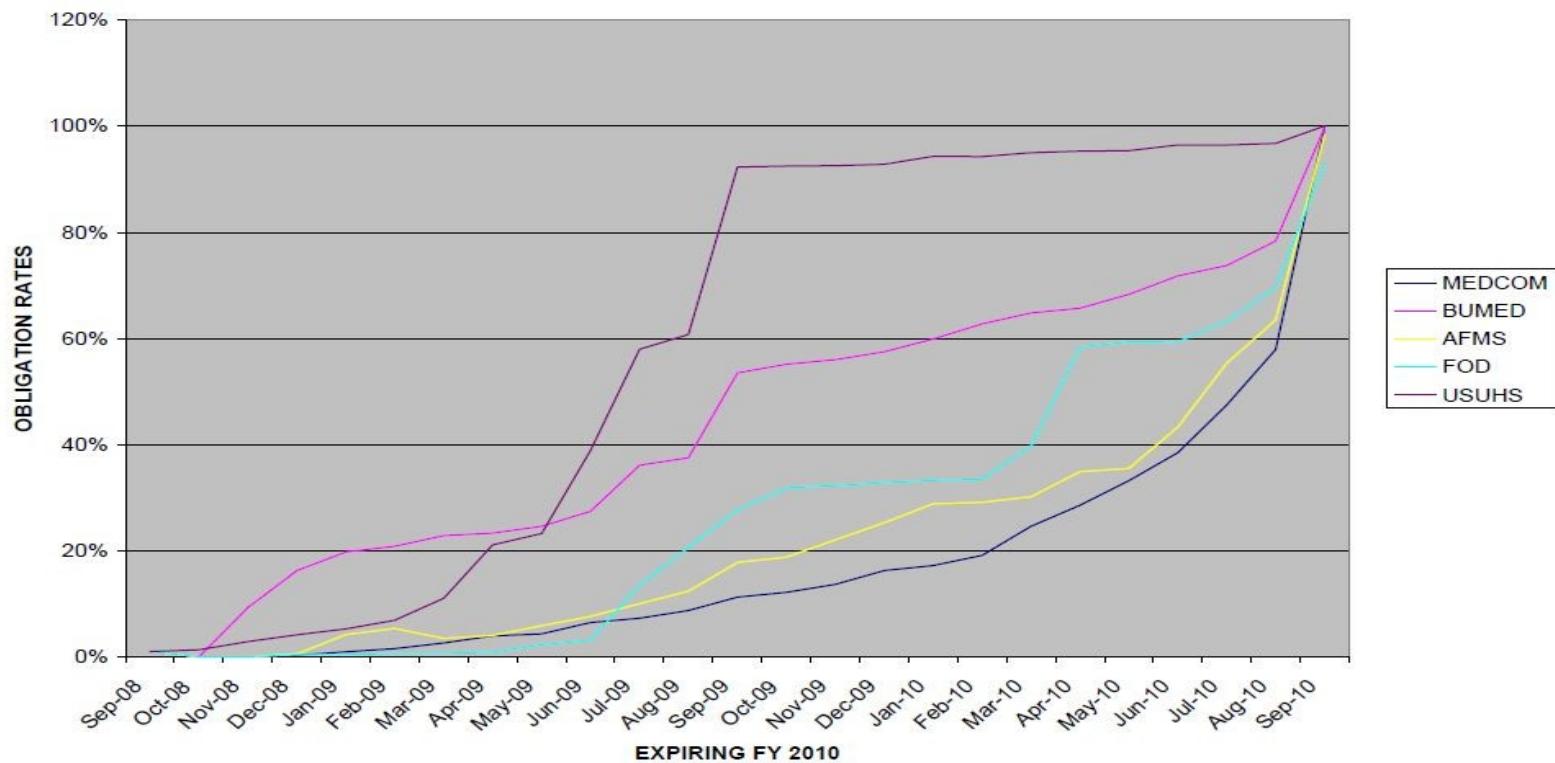
FY 2006 FUNDS - O&M	RESOURCES	OBLIGATIONS	%	UNAVAILABLE	OUTLAYS	UNPAID	%
SMA - ARMY (MEDCOM) 1881	5,465,473,202	5,451,602,889	100%	13,870,650	5,415,541,830	36,061,059	1%
SMA - NAVY (BUMED) 1882	2,915,456,485	2,866,659,157	98%	48,797,131	2,835,695,505	30,963,652	1%
SMA - AIR FORCE (AFMS) 1883	2,686,212,249	2,648,746,807	99%	37,465,442	2,617,727,612	31,019,195	1%
TMA - FOD 1884	1,002,644,247	988,868,066	99%	13,776,181	968,556,406	20,311,660	2%
TMA - USUHS 1885	160,892,449	160,148,101	100%	744,348	157,854,172	2,293,929	1%
TMA - CRM 1889	10,041,580,694	10,033,747,543	100%	7,833,151	10,017,660,320	16,087,223	0%
TOTALS - DHP	22,272,259,326	22,149,772,563	99%	122,486,903	22,013,035,845	136,736,718	1%



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Budget Execution – RDT&E As of 30 September 2010

FY 2009 RDTE FUNDING





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Budget Execution Performance-RDT&E As of 30 September 2010

FY 2010 FUNDS - RDTE	RESOURCES	OBLIGATIONS	%	AVAILABLE	OUTLAYS	UNPAID	%
SMA - ARMY (MEDCOM) 1831	690,933,000	91,069,007	13%	599,863,993	21,935,686	69,133,321	76%
SMA - NAVY (BUMED) 1832	53,736,000	34,879,211	65%	18,856,789	24,587,939	10,291,272	30%
SMA - AIR FORCE (AFMS) 1833	57,763,000	21,641,727	37%	36,121,273	1,183,321	20,458,406	95%
TMA - FOD 1834	107,549,000	36,038,352	34%	71,510,648	6,686,978	29,351,374	81%
TMA - USUHS 1835	49,351,333	35,901,098	73%	13,450,235	9,176,287	26,724,811	74%
TOTALS - DHP	959,332,333	219,529,395	23%	739,802,938	63,570,211	155,959,184	71%

FY 2009 FUNDS - RDTE	RESOURCES	OBLIGATIONS	%	AVAILABLE	OUTLAYS	UNPAID	%
SMA - ARMY (MEDCOM) 1831	818,579,234	817,757,651	100%	821,583	164,643,883	653,113,768	80%
SMA - NAVY (BUMED) 1832	51,960,000	51,873,931	100%	86,069	29,675,887	22,198,044	43%
SMA - AIR FORCE (AFMS) 1833	59,362,572	58,374,009	98%	988,563	11,926,330	46,447,679	80%
TMA - FOD 1834	141,659,000	131,861,325	93%	9,797,675	42,195,554	89,665,771	68%
TMA - USUHS 1835	42,801,585	42,846,473	100%	(44,888)	25,977,873	16,868,600	39%
TOTALS - DHP	1,114,362,391	1,102,713,389	99%	11,649,002	274,419,527	828,293,862	75%

FY 2008 FUNDS - RDTE	RESOURCES	OBLIGATIONS	%	UNAVAILABLE	OUTLAYS	UNPAID	%
SMA - ARMY (MEDCOM) 1831	633,503,082	631,202,557	100%	2,300,525	342,821,185	288,381,372	46%
SMA - NAVY (BUMED) 1832	43,377,314	42,797,495	99%	579,819	35,313,269	7,484,226	17%
SMA - AIR FORCE (AFMS) 1833	59,448,000	59,236,297	100%	211,703	35,570,473	23,665,824	40%
TMA - FOD 1834	146,326,604	144,011,206	98%	2,315,398	123,368,627	20,642,579	14%
TMA - USUHS 1835	105,132,695	105,102,543	100%	30,152	52,214,953	52,887,590	50%
TOTALS - DHP	987,787,695	982,350,098	99%	5,437,597	589,288,507	393,061,591	40%



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Budget Execution Performance-RDT&E As of 30 September 2010

FY 2007 FUNDS - RDTE	RESOURCES	OBLIGATIONS	%	UNAVAILABLE	OUTLAYS	UNPAID	%
SMA - ARMY (MEDCOM) 1831	580,944,000	578,417,416	100%	2,526,584	355,811,804	222,605,612	38%
SMA - NAVY (BUMED) 1832	21,180,648	21,082,062	100%	98,586	17,781,500	3,300,562	16%
SMA - AIR FORCE (AFMS) 1833	57,990,000	57,251,767	99%	738,233	47,698,527	9,553,240	17%
TMA - FOD 1834	159,548,000	153,537,885	96%	6,010,115	146,666,261	6,871,624	4%
TMA - USUHS 1835	28,176,083	28,111,234	100%	64,849	27,631,774	479,460	2%
TOTALS - DHP	847,838,731	838,400,364	99%	9,438,367	595,589,866	242,810,498	29%

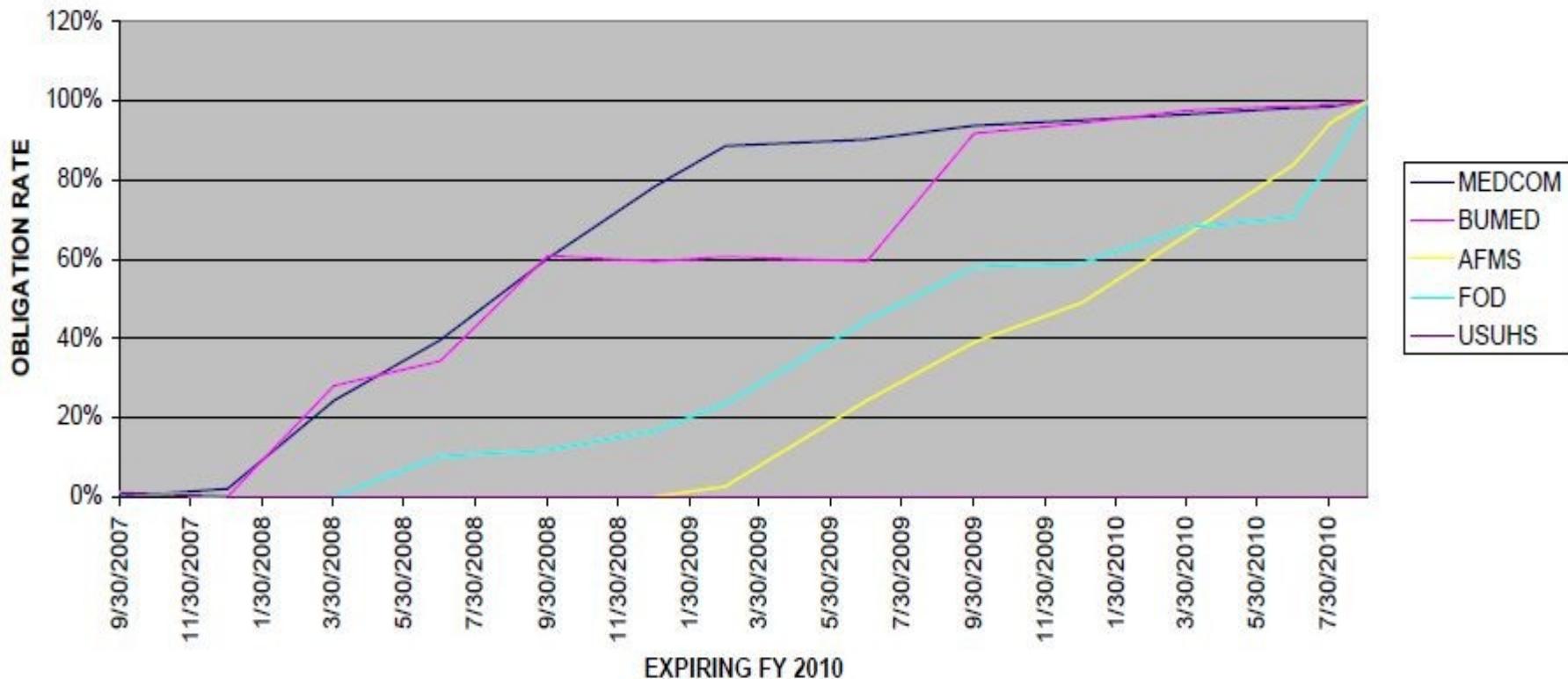
FY 2006 FUNDS - RDTE	RESOURCES	OBLIGATIONS	%	UNAVAILABLE	OUTLAYS	UNPAID	%
SMA - ARMY (MEDCOM) 1831	354,213,000	350,622,997	99%	3,590,003	326,721,183	23,901,814	7%
SMA - NAVY (BUMED) 1832	28,899,000	26,946,778	93%	1,952,222	25,653,068	1,293,710	5%
SMA - AIR FORCE (AFMS) 1833	54,846,000	52,550,738	96%	2,295,262	49,525,860	3,024,878	6%
TMA - FOD 1834	112,996,000	112,731,616	100%	264,384	108,557,355	4,174,261	4%
TMA - USUHS 1835	40,237,632	40,104,694	100%	132,938	39,694,687	410,007	1%
TOTALS - DHP	591,191,632	582,956,823	99%	8,234,809	550,152,153	32,804,670	6%



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Budget Execution – Procurement As of 30 September 2010

FY 2008 PROCUREMENT FUNDING





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Budget Execution Performance

Procurement As of 30 September 2010

FY 2010 FUNDS - PROCUREMENT	RESOURCES	OBLIGATIONS	%	AVAILABLE	OUTLAYS	UNPAID	%
SMA - ARMY (MEDCOM) 1871	102,517,000	47,619,220	46%	54,897,780	3,721,571	43,897,649	92%
SMA - NAVY (BUMED) 1872	64,101,000	43,067,911	67%	21,033,089	578,354	42,489,557	99%
SMA - AIR FORCE (AFMS) 1873	56,833,000	20,028,113	35%	36,804,887	-	20,028,113	100%
TMA - FOD 1874	148,273,000	39,221,530	26%	109,051,470	21,384,051	17,837,479	45%
TMA - USUHS 1875	3,013,000	-	0%	3,013,000	-	-	N/A
TOTALS - DHP	374,737,000	149,936,774	40%	224,800,226	25,683,976	124,252,798	83%

FY 2009 FUNDS - PROCUREMENT	RESOURCES	OBLIGATIONS	%	AVAILABLE	OUTLAYS	UNPAID	%
SMA - ARMY (MEDCOM) 1871	69,794,000	68,180,642	98%	1,613,358	30,904,136	37,276,506	55%
SMA - NAVY (BUMED) 1872	53,384,000	48,600,815	91%	4,783,185	28,021,605	20,579,210	42%
SMA - AIR FORCE (AFMS) 1873	43,228,000	42,268,803	98%	959,197	16,789,430	25,479,373	60%
TMA - FOD 1874	190,398,000	132,879,005	70%	57,518,995	95,352,689	37,526,316	28%
TMA - USUHS 1875	4,807,000	-	0%	4,807,000	292,849	(292,849)	N/A
TOTALS - DHP	361,611,000	291,929,265	81%	69,681,735	171,360,709	120,568,556	41%

FY 2008 FUNDS - PROCUREMENT	RESOURCES	OBLIGATIONS	%	AVAILABLE	OUTLAYS	UNPAID	%
SMA - ARMY (MEDCOM) 1871	116,565,000	116,564,999	100%	1	101,526,596	15,038,403	13%
SMA - NAVY (BUMED) 1872	69,034,000	68,834,548	100%	199,452	46,015,373	22,819,175	33%
SMA - AIR FORCE (AFMS) 1873	64,007,000	63,900,644	100%	106,356	26,940,987	36,959,657	58%
TMA - FOD 1874	216,782,000	215,205,510	99%	1,576,490	151,787,168	63,418,342	29%
TOTALS - DHP	466,388,000	464,505,701	100%	1,882,299	326,270,124	138,235,577	30%



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Budget Execution Performance – Procurement As of 30 September 2010

FY 2007 FUNDS - PROCUREMENT	RESOURCES	OBLIGATIONS	%	UNAVAILABLE	OUTLAYS	UNPAID	%
SMA - ARMY (MEDCOM) 1871	143,038,000	142,998,848	100%	39,152	132,118,782	10,880,066	8%
SMA - NAVY (BUMED) 1872	70,682,000	70,594,150	100%	87,850	63,766,336	6,827,814	10%
SMA - AIR FORCE (AFMS) 1873	94,334,000	94,285,746	100%	48,254	79,449,497	14,836,249	16%
TMA - FOD 1874	199,337,000	198,736,256	100%	600,744	180,581,481	18,154,775	9%
TMA - USUHS 1875	550,000	548,788	100%	1,212	548,788	-	0%
TOTALS - DHP	507,941,000	507,163,788	100%	777,212	456,464,884	50,698,904	10%

FY 2006 FUNDS - PROCUREMENT	RESOURCES	OBLIGATIONS	%	UNAVAILABLE	OUTLAYS	UNPAID	%
SMA - ARMY (MEDCOM) 1871	67,850,000	67,779,244	100%	70,756	65,786,181	1,993,063	3%
SMA - NAVY (BUMED) 1872	59,981,000	59,943,677	100%	37,323	59,212,569	731,108	1%
SMA - AIR FORCE (AFMS) 1873	72,676,000	72,551,318	100%	124,682	70,214,515	2,336,803	3%
TMA - FOD 1874	175,857,000	175,180,476	100%	676,524	174,526,081	654,395	0%
TOTALS - DHP	376,364,000	375,454,715	100%	909,285	369,739,346	5,715,369	2%



Accounts Receivable (A/R)

Two types of A/R in governmental accounting

- **Intra-governmental** (e.g., Coast Guard, VA)

- Expect to get paid 100% of Billed Amount
- Disputes regarding claims against other federal agencies (e.g., Coast Guard, VA) are to be resolved per Code of Federal Regulations 4 CFR 101

- **Public** (civilian emergencies, TPC)

- Need to establish an allowance for bad debt
- MTFs may be reporting collections to higher headquarters but what data is reported regarding outstanding and aged (e.g., >30 days, >120 days) Medical A/R? 20



DoD References

- DoD Financial Management Regulation (FMR), Volume 4, Chapter 3, “Receivables” dated November 2009
- DoD Financial Management Regulation (FMR), Volume 6B, Chapter 10, “Notes to Financial Statements” dated September 2008
- Located at OSD (Comptroller) Web site:
 - <http://www.defenselink.mil/comptroller/fmr/>



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Service Financial Statements

- A/R are reported on the annual audited financial statements
- Service Financial Statements located at OSD(Comptroller) Web site:
 - <http://comptroller.defense.gov/cfs/fy2010.html>
- Medical A/R was NOT being reported by the SMA activities



MHS Accounts Receivable - Policy

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- Accounts Receivable Policy Memorandum (with attachment)
 - Policy signed on May 8, 2008
- Purpose
 - Establish policy for the recognition (“as rendered”), classification, recording, aging, collection, disposition and reporting of accounts receivable in order to improve the accuracy of financial statements
 - Compliance with DoD’s Financial Management Regulation (FMR) and Generally Accepted Accounting Principles (GAAP)



Accounts Receivable – Policy (con't)

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- Implementation Date
 - 1 October 2009 (for FY 2010 reporting purposes)
- Title 10 United States Code, Chapter 55, Section 1095
 - This policy does not modify the ability of the Services to use monies collected in the fiscal year collected
 - 10 U.S.C. 1095(g) reads as follows: "Amounts collected under this section from a third-party payer or under any other provision of law from any other payer for health care services provided at or through a facility of the uniformed services shall be credited to the appropriation¹⁴ supporting the maintenance and operation of the facility and



Third Party Collections

- Total Third Party Collections (TPC) Billings were in FY 2010 were \$400.9 million
- Total TPC Collections in FY 2010 were \$220.0 million
- How much is really being written off as uncollectible, and how much is still on the books as Medical A/R?



Medical Services Account (MSA)

- Combination of both Intra-governmental A/R (e.g., Coast Guard, VA) and Public A/R (e.g., civilian emergencies)
- Total MSA amount collected for medical care provided in MTFs for FY 2009 was \$151 million



Medical Affirmative Claims (MAC)

- Medical Affirmative Claims (MAC) A/R is all Public A/R (e.g., insurance companies, liable individuals)
- Total amount collected for medical care provided in MTFs for FY 2009 was \$15 million



Financial Metrics

- Monthly Reporting, History and Measures
 - Accounts Receivable (A/R) Public debt > 30 days at Sep 30, 2010 (Red Metric)
 - SMA-Army (\$260 million)
 - SMA-Navy (\$17 million)
 - SMA- Air Force (\$70 million)
- SMA A/R increased dramatically in 1st Qtr FY 2010 when recording begins



Current Status SMA-Army

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- Net Public Accounts Receivable (Gross Accounts Receivable less Allowance for Doubtful Accounts) Balance as of 4th Quarter, FY 2010 is **\$260 Million** compared to 4th Quarter, FY 2009 in the amount of **\$112 Million**
- Military Treatment Facilities (MTFs) pull Accounts Receivable data from TPOCS and CHCS. Regional Medical Command consolidates MTFs Accounts Receivable data. MEDCOM Headquarters submits consolidated Accounts Receivable report to DFAS-Indianapolis via the AR Tool.
- MEDCOM now has visibility of over 520,000 accounts
- Bad debt write-off procedures and processes review in FY 2011
- Clean up of old debt to be addressed in FY 2011



Current Status SMA-Navy

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- Net Public Accounts Receivable (Gross Accounts Receivable less Allowance for Doubtful Accounts) Balance as of 4th Quarter, FY 2010 is **\$17 Million** compared to 4th Quarter, FY 2009 in the amount of **\$9 Million**.
- Implementation of the Medical Accounts Receivable policy was completed in July 2010.
- MTFs currently recognize receivables and calculate Allowance for Doubtful Accounts. Medical Accounts Receivable is entered into Standard Accounting and Reporting System-Field Level (STARS-FL) on a monthly basis.
- Successful completion of new processes and procedures to record Net Medical Accounts Receivable Gross Accounts Receivable less Allowance for Doubtful Accounts) in STARS-FL.



Current Status SMA-Air Force

- Net Public Accounts Receivable (Gross Accounts Receivable less Allowance for Doubtful Accounts) Balance as of 4th Quarter, FY 2010 is **\$70 Million** compared to 4th Quarter, FY 2009 in the amount of **\$36 Million**.
- Third Party Collections (TPC) program is currently executed by two distinct contractors. The two contractors provide the Accounts Receivable reports to Air Force Headquarters. Data for the Accounts Receivable reports is consolidated and a summary report is provided at the end of each quarter in required format.
- In FY 2011, worked with DFAS-Indianapolis to evaluate and development more accurate methodology for Allowance for Doubtful Accounts successfully.
- Continuing clean up of old debt and write off of balances.
- Reporting Accounts Receivable via AR Tool to DFAS-Indianapolis.



Accounts Receivable Service Points of Contact

Health
Budgets &
Financial
Policy

- Army
- Navy
- Air Force



Health
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Outline

- Financial Statement Reporting Requirement
- Legacy Accounting Systems
- Medical Accounts Receivable (A/R)



Health
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Policy

Questions?

TMA OCFO/MC&FS